

1  
2  
3  
4  
5  
6  
7                   UNITED STATES DISTRICT COURT  
8                   WESTERN DISTRICT OF WASHINGTON  
9                   AT SEATTLE

10                 MATTHEW KATZ,

CASE NO. C22-5040JLR

11                 Plaintiff,

ORDER

12                 v.

13                 DAVID KATZ,

14                 Defendant.

15                 Before the court is *pro se* Plaintiff Matthew Katz's motion pursuant to Federal  
16 Rule of Civil Procedure 60 for relief from the court's order granting partial summary  
17 judgment to Defendant David Katz. (Mot. (Dkt. # 43); *see* 11/29/22 Order (Dkt. # 42).)  
18 Because final judgment has not been entered in this case, the court construes Matthew's<sup>1</sup>

19 //

20  
21  
22                  

---

<sup>1</sup> For ease of reference, the court refers to the members of the Katz family by their first  
names. In doing so, the court means no disrespect.

1 motion as a motion for reconsideration of the court’s November 29, 2022 order<sup>2</sup> pursuant  
 2 to Local Rule 7(h). *See Local Rules W.D. Wash. LCR 7(h); Erickson v. Pardus*, 551  
 3 U.S. 89, 94 (2007) (“A document filed *pro se* is ‘to be liberally construed’ . . .”).

4 Matthew asserts that the real estate excise tax affidavit (“REETA”) that David  
 5 submitted as an exhibit to his declaration is false and does not bear his signature. (Mot.  
 6 at 2-3 (citing D. Katz Decl. (Dkt. # 29) ¶ 22, Ex. E); *see also* 12/7/22 M. Katz Aff. (Dkt.  
 7 # 44) ¶ 5, Ex. 1 (attaching Exhibit E to David’s declaration).) He further argues that  
 8 David falsely included a California All Purpose Acknowledgement twice in the exhibit  
 9 attached to his declaration in order to “fraudulently induc[e] this [c]ourt into a false belief  
 10 that [Matthew] signed any such acknowledgement of a gift to David.” (12/7/22 M. Katz  
 11 Aff. ¶¶ 5-7.)

12 Although David submitted the REETA with his declaration in support of his  
 13 motion for summary judgment on October 19, 2022, Matthew did not raise any concern  
 14 about the falsity of that document in his response to that motion. (*See generally* Resp.  
 15 (Dkt. # 32).) To the contrary, Matthew acknowledged that he signed the REETA. (*Id.* at  
 16 4 (“The Defendant essentially contends merely that because Plaintiff on May 21, 2016  
 17 also signed a Real Estate Tax Affidavit declaring the transaction a gift and therefore  
 18 exempt from taxes in conjunction with his quit claim deed of the Subject  
 19 Property . . . there can be no defensible dispute over the validity of the Defendant’s right  
 20 to retain legal ownership . . .”); *see also id.* at 14-15.) Furthermore, the court did not

---

22                   <sup>2</sup> Although Matthew refers to the order as having been entered on November 23, 2022  
 (see Mot. at 1), the order was in fact entered on November 29, 2022 (see 11/29/22 Order).

1 rely in its order on the copy of the REETA attached to David's declaration. Rather, the  
2 court cited the copy attached to the deposition of Matthew's former attorney, Alan J.  
3 Wertjes. (*See* 11/29/22 Order at 4 (citing Whalen Decl. (Dkt. # 30) ¶ 3, Ex. A ("Wertjes  
4 Dep."), Ex. 3.) That copy of the REETA, unlike the copy attached to David's  
5 declaration, did not include a duplicate copy of the California All Purpose  
6 Acknowledgement. (*See* Wertjes Dep., Ex. 3.) In addition, Mr. Wertjes testified in his  
7 deposition that his office prepared and recorded the quit claim deed and REETA for the  
8 property at issue in this case, that the copies he reviewed in his deposition were identical  
9 to the documents in his electronic file, and that he had no conversations with David  
10 during the preparation of those documents. (Wertjes Dep. at 10:13-21, 11:7-10,  
11 13:20-14:5, 17:8-19, 18:8-13, 19:5-25.) Finally, the court notes that it relied primarily on  
12 the unchallenged quit claim deed, rather than on the REETA, in deciding the relevant  
13 portions of David's motion for summary judgment. (*See, e.g.*, 11/29/22 Order at 13-14  
14 (dismissing Matthew's claims that David fraudulently obtained the quit claim deed as  
15 barred by the statute of limitations where the quit claim deed was prepared by Matthew's  
16 attorney and recorded with Thurston County).)

17 "Motions for reconsideration are disfavored," and the court "will ordinarily deny  
18 such motions in the absence of a showing of manifest error in the prior ruling or a  
19 showing of new facts or legal authority which could not have been brought to its attention  
20 earlier with reasonable diligence." Local Rules W.D. Wash LCR 7(h)(1). The court  
21 concludes that Matthew has met neither standard. Therefore, the court DENIES  
22 Matthew's motion for reconsideration (Dkt. # 43).

1 Dated this 8th day of December, 2022.  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22



---

JAMES L. ROBART  
United States District Judge